<u>IN THE CLAIMS:</u>

Please amend Claims 1-4, as indicated below. The following is a complete listing of claims and replaces all prior versions and listings of claims in the present application:

1. (Currently Amended) A method for tracking costs incurred by an entity comprising a plurality of groups, said method comprising:

receiving billing information from a provider;

reading a business model file comprising ~~various~~ <u>at least one</u> business dimension[[s]] within said entity; and

allocating [[the]] <u>said</u> billing information by [[the]] <u>said at least one</u> ~~various~~ business dimension[[s]].

2. (Currently Amended) The method of claim 1 wherein said <u>at least one</u> business dimension[[s]] comprise<u>s at least one of a</u> business process[[es]], organizational information, and <u>an</u> associated business performance metric[[s]].

3. (Currently Amended) The method of claim 2 wherein

said organizational information includes [[a]] <u>said</u> plurality of groups, wherein

~~one of said plurality of groups comprises a plurality of sub-groups; and~~

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said ~~separating~~ allocating step further comprises determining costs incurred by each of ~~said sub-groups and determining costs incurred by each of~~ said plurality of groups.

4. (Currently Amended) The method of claim 1 wherein said reading step further comprises:

determining [[the]] an internal structure of [[the]] said entity, including ~~various~~ said plurality of groups ~~and subgroups~~ within [[the]] said entity;

determining [[the]] a billing detail[[s]] of ~~each~~ said plurality of groups within [[the]] said entity;

determining [[the]] a value driver[[s]] of [[the]] said entity; and

determining an application profile[[s]] of [[the]] said entity.